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Programme budget for the biennium 2018–2019

Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia

Report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2018–2019

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on a request for a subvention to the Extraordinary Chambers in the Courts of Cambodia (A/73/331), in which he provides details on the progress achieved by the Extraordinary Chambers and a projection regarding the anticipated use of the approved commitment authority for 2018, and seeks the approval by the General Assembly of an appropriation for a subvention for the international component of the Chambers in the amount of $9.7 million for 2019. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 15 October 2018.

II. Background

2. In its resolution 57/228 A on the Khmer Rouge trials, the General Assembly welcomed the efforts of the Secretary-General and the Government of Cambodia towards the establishment of Extraordinary Chambers within the existing courts structure of Cambodia, with international assistance, for the prosecution of crimes committed during the period of Democratic Kampuchea. Subsequently, the Assembly approved, in its resolution 57/228 B, an agreement that regulated the cooperation between the United Nations and the Government of Cambodia in bringing to trial senior leaders of Democratic Kampuchea and those who were most responsible for the crimes and serious violations of Cambodian penal law, international humanitarian law and custom, and international conventions recognized by Cambodia, that had been committed during the period from 17 April 1975 to 6 January 1979. In paragraph 3 of the resolution, the Assembly also decided that the expenses of the

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Chambers would be defrayed by the United Nations in accordance with the relevant provisions of the Agreement and would be borne by voluntary contributions from the international community.

3. In 2005, the Secretary-General reported to the General Assembly that sufficient contributions and pledges had been received to fund the international staff of the Extraordinary Chambers and their operations for a sustained period of time (see A/60/565, para. 3). The above-mentioned Agreement between the United Nations and the Government of Cambodia thus entered into force on 29 April 2005. Since then, the Secretary-General has issued eight reports on the Khmer Rouge trials,[1] in which he has provided updates on the progress achieved towards establishing and operating the Chambers.

4. The Extraordinary Chambers comprise both national and international components that are separately financed. The Government of Cambodia is responsible for the salaries and emoluments of the Cambodian judges and local personnel, while those of the international judges, the international co-prosecutor and personnel recruited by the United Nations are to be funded through voluntary contributions.

5. In his report of 2012 on the Khmer Rouge trials, the Secretary-General first alerted Member States to the adverse cash position and steadily worsening financial position of the Extraordinary Chambers. At that time, he indicated that the international component faced an acute funding shortfall that could jeopardize the future operations of the Chambers (see A/67/380, para. 66). In 2013, the Secretary-General informed the General Assembly that the national component was also experiencing a serious shortfall in pledges for that year, creating a funding crisis of greater severity than that of the international component (see A/68/532, para. 31).

6. Subsequently, following its consideration of the report of the Secretary-General and the conclusions and recommendations of the Advisory Committee thereon (see A/68/7/Add.12), the General Assembly, in its resolution 68/247 B, authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed $15.54 million to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2014. Those funds, however, were never drawn upon, as voluntary funding eventually covered in full the international component's obligations during 2014.

7. In each of his subsequent reports, the Secretary-General has continued to highlight the significant and persistent financial insecurity faced by the international component of the Extraordinary Chambers. Owing to the ongoing trend of declining voluntary contributions, the Secretary-General has requested the approval of sequential subventions to supplement the voluntary resources for the international component and enable the continuation of the operations of the Chambers. Following its consideration of the reports of the Secretary-General and the conclusions and recommendations of the Advisory Committee thereon (see A/69/652, A/70/7/Add.20, A/71/550 and A/72/7/Add.7), the General Assembly authorized the Secretary-General, as an exceptional measure, to enter into commitments for the international component in an amount not to exceed $12.1 million for 2015 (see resolution 69/274 A), $12.1 million for 2016 (see resolution 70/248 A), $11 million for 2017 (see resolution 71/272 A) and $8 million for 2018 (see resolution 72/262 A) (see the annex to the present report).

[1] A/62/304, A/67/380, A/68/532, A/69/536, A/70/403, A/71/338, A/72/341 and A/73/331.

III. Case progress and management

8. Periodic reports of the Secretary-General have contained details concerning the progress of cases before the Extraordinary Chambers.[2] Information on the progress made in the case files during the most recent reporting period is provided in sections I and II of the most recent report of the Secretary-General (A/73/331). Upon request, the Advisory Committee was provided with additional details regarding the judicial progress and the case completion plan.

9. Since their inception, the Extraordinary Chambers have concluded proceedings in three cases: case 001 against Kaing Guek Eav (alias "Duch"), concluded in 2012; case 002/01 against Nuon Chea and Khieu Samphan on crimes against humanity, concluded in 2016; and case 004/01 against Im Chaem, concluded in 2018. With respect to case 004/01, the Secretary-General indicates in his report that the co-investigating judges issued a closing order on 10 July 2017, determining that Im Chaem was not subject to the personal jurisdiction of the Chambers. On 29 June 2018, the Pre-Trial Chamber disposed of the appeal on personal jurisdiction, thus concluding the proceedings in the case.

10. At the time of reporting, four cases against five accused remained pending, namely, case 002/02 against Nuon Chea and Khieu Samphan on genocide and other crimes, case 003 against Meas Muth, case 004/02004/02 against Ao An and case 004 against Yim Tith. The Advisory Committee was informed that an oral summary of the findings and the disposition of the trial judgment in case 002/02, which had commenced on 17 October 2014, was scheduled for 16 November 2018. The Committee was also informed that in case 004/02, the co-investigating judges had issued separate closing orders on 16 August 2018. Judgments on any appeals against the closing orders are expected by the second quarter of 2019. The closing orders in cases 003 and 004 are expected by the fourth quarter of 2018 and in the second quarter of 2019, respectively. Judgments on any appeals against the closing orders in cases 003 and 004 are expected by the third quarter of 2019 and by the first quarter of 2020, respectively.

11. The Advisory Committee was provided, upon request, with the latest available case completion plan, dated 30 June 2018, and was informed that the case completion plan dated 30 September 2018 was not available at the time of the Committee's review. **The Committee expects that the latest case completion plan will be provided to the General Assembly at the time of its consideration of the report of the Secretary-General.**

12. The Advisory Committee notes that the above-mentioned timelines have shifted by two or more quarters compared with the projected timelines reflected in the previous report of the Secretary-General (see A/72/341, paras. 3–4). On the basis of the latest available projections, case 002/02, if appealed, is expected to conclude by the third quarter of 2020, whereas it is currently not known whether cases 003, 004/2 and 004 will be dismissed or proceed to trial, in whole or in part, pending the conclusion of proceedings related to the closing orders. Upon enquiry, the Committee was informed that timelines for these cases would be projected if and when they resulted in trials, which would then be expected to extend beyond 2020. Accordingly, the closing date of the Extraordinary Chambers cannot yet be projected.

13. **The Advisory Committee notes the progress made in the judicial proceedings and stresses again the importance of the regular updates to the comprehensive case completion plan. The Committee again emphasizes the need**

[2] See A/58/617, A/59/432, A/59/432/Add.1, A/60/565, A/62/304, A/67/380, A/68/532, A/69/536, A/70/403, A/71/338 and A/72/341.

to take all necessary measures to expedite case completion, including more effective planning, while fully respecting the requirements of the judicial process (see also A/72/7/Add.7, para. 12). Considering the length of the proceedings to date, uncertainty over the timelines for the remaining cases and the likelihood of continued judicial activity for several years beyond the current financial period, the Committee reiterates its concern regarding the related potential financial implications and the decreasing voluntary contributions.

14. In his report, the Secretary-General notes the need to develop, in a timely manner, a framework for the completion of the work of the Extraordinary Chambers and for the performance of any necessary residual functions, and, accordingly, he indicates his intentions to undertake consultations in this regard (see A/73/331, paras. 23 and 49). Upon enquiry, the Advisory Committee received a clarification that the Secretary-General currently had no mandate to establish a residual mechanism for the Chambers. The Committee also recalls that the Chambers were established by the National Assembly of Cambodia within the domestic court system.

IV. Current financial position

15. Information on the financial status of both the international and national components of the Extraordinary Chambers is contained in annex II to the report of the Secretary-General. In its consideration of that document, the Advisory Committee was provided, upon request, with detailed information, broken down by year, regarding the amounts of voluntary contributions received from international donors and the Government of Cambodia, the amounts of subvention received from the regular budget, total requirements and expenditures, unspent balances and other relevant data, with respect to both the international and national components of the Chambers for the past 10 years (see the annex to the present report).

International component

16. The Secretary-General indicates that the group of interested States approved a budget for 2018 amounting to $18.9 million for the international component. Subsequently, the Extraordinary Chambers submitted a revised budget proposal for 2018 amounting to $17.7 million to reflect the impact of the slower-than-anticipated progress in their judicial activities.

17. In his report, the Secretary-General describes the combined efforts of the principal donors group, the Secretariat and the Special Expert on the United Nations Assistance to the Khmer Rouge Trials to broaden the donor base, while maintaining the support of traditional donors. Upon enquiry, the Advisory Committee was informed that one additional Member State had joined the group of interested States in November 2017 and two others had joined the principal donors group in 2018. Nevertheless, fundraising efforts have not halted the downward trend in voluntary contributions for the international component, which fell from $17.6 million in 2015 to approximately $9.5 million in 2017. Pledges and contributions are expected to reach $9.7 million for 2018 (ibid., para. 30). Upon enquiry, the Committee was informed that, as at 30 September 2018, the total amount of voluntary contributions pledged or received for the international component, all from traditional donors and members of the principal donors group, amounted to $9.4 million for 2018. Further observations with respect to fundraising activities are included in section V below.

18. The Secretary-General also indicates that cost-saving measures have been put in place for the international component through the freezing of recruitment against vacant posts unless hiring is absolutely necessary, and cost-mitigating measures in such areas as travel, operating expenses and contractual services (ibid., para. 35).

Upon enquiry, the Advisory Committee was informed that, as at 30 September 2018, 26 staff posts and 3 judicial positions for the international component were vacant. Recruitment for such international staff at the Extraordinary Chambers takes four to five months on average. **While welcoming the cost-saving measures taken by the Extraordinary Chambers, the Committee considers that leaving essential posts vacant may have a detrimental effect on the case completion timelines, and expects that all efforts will be made to ensure that such vacancies are filled expeditiously.**

National component

19. The Secretary-General indicates in his report that, in the first years of its operation, the national component was funded largely by voluntary contributions covering 80 per cent of the budget, with the remainder paid by the Government of Cambodia, which also provides in-kind contributions of buildings, facilities and local services. The contribution of the Government has increased significantly over the years and, since 2015, has covered over 60 per cent of the national component's requirements, with assistance from international donors to meet the remaining portion of its financial obligations pursuant to the Agreement of cooperation with the United Nations. Upon enquiry, the Advisory Committee was informed that as at 30 September 2018, the level of voluntary contributions for 2018 amounted to $5.48 million, resulting in a shortfall of approximately $220,000 yet to be secured to meet the revised requirements of $5.7 million for the operations of the national component in 2018.

20. **The Advisory Committee notes the commitments made by the Government of Cambodia to meeting the terms of its Agreement with the United Nations. The Committee trusts that the Secretary-General will continue to actively engage with the Government to ensure that the obligations arising from the terms of the Agreement are met.**

V. Resource requirements for 2019 and request for a subvention to the Extraordinary Chambers

21. For 2019, the proposed revised resource requirements for the international component amount to $16,014,100 for posts and non-post resources, representing a decrease of $1,699,600 (or 9.6 per cent) compared with the revised budget for 2018.

22. Resource requirements in the amount of $8.5 million would provide for the continuation of 115 posts (11 D-2, 1 D-1, 4 P-5, 11 P-4, 18 P-3, 6 P 2, 11 Field Service, 11 National Professional Officer and 42 Local level), representing a reduction of 16 posts compared with the requirements for 2018. As required by the General Assembly in its resolution 69/274 A, a full justification is provided for the resource requirements without prejudice to the voluntary nature of the current funding arrangements. In his previous report, the Secretary-General indicated that 85 positions would be required in 2019 (see A/72/341, para. 36). The Secretary-General attributes the variance in post requirements to the extended judicial timelines requiring continued staff resources for 2019. **While welcoming the proposed reductions, the Advisory Committee notes that the pace of downsizing is slower than anticipated and reiterates its call for efficiency and expeditiousness in case completion in full respect for the requirements of the judicial process.**

23. On the basis of the pattern of contributions in the previous biennium, the Secretary-General indicates that it is expected that resources will be pledged in piecemeal and varied amounts, with insufficient fund balances available at any given time to ensure the reasonable duration of staff contracts (see A/73/331, para. 40). To

address the funding shortfall, the Secretary-General is seeking the approval by the General Assembly of an appropriation for a subvention for the international component of the Extraordinary Chambers in the amount of $9.7 million, which, when combined with estimated voluntary contributions amounting to $6.3 million in 2019, would provide the funding necessary to secure the operations of the Chambers during 2019 (ibid., para. 41).

24. The Secretary-General indicates in his report that he will continue his intensive fundraising efforts. The requested subvention would allow for the continued operations of the Extraordinary Chambers, pending the receipt of additional voluntary contributions necessary for their operations throughout the year. The Secretary-General proposes that the subvention be available to be drawn upon should the extrabudgetary funds on hand be insufficient to meet the international component's salary and operational costs (ibid., para. 41).

25. **In view of the persistent funding challenges faced by the Extraordinary Chambers, the Advisory Committee reiterates the ongoing need for intensified fundraising efforts, including by broadening the donor base, in support of the expeditious completion of the mandate of the Chambers.**

26. With reference to table 3 of the annex to the present report, the Advisory Committee also notes that since 2015, there has been a downward trend in the budget levels and expenditures over this period. The shortfalls in voluntary contributions for the international component have been covered by subventions approved by the General Assembly.

VI. Other matters

End-of-service liabilities

27. In addition to requesting an appropriation in the amount of $9.7 million by way of subvention for 2019, the Secretary-General requests that the General Assembly allow the full drawdown of the commitment authority and the retention of the unutilized portion of voluntary contributions received, if any, at the end of each fiscal year, starting in 2018, to rebuild an operational reserve for the Extraordinary Chambers. The Secretary-General indicates in his report that the operational reserve was depleted to meet payroll expenses in 2012 owing to shortfalls in voluntary contributions and that the terms of the use of the subvention have not allowed the rebuilding of any reserves to meet end-of-service liabilities (ibid., para. 45).

28. Upon enquiry, the Advisory Committee was informed that, in line with previous practice, the 2019 budget included provisions for end-of-service obligations amounting to $294,937 in respect of 2 judges (D-2) and 10 staff (1 P-4, 4 P-3, 1 P-2, 1 Field Service, 2 National Professional Officer and 1 Local level) placed against positions proposed for abolishment in 2019. The Secretary-General indicates, however, that additional end-of-service liabilities estimated at $1,838,200 would arise should a lack of funding result in the non-extension of contracts and appointments beyond the scheduled separations.

29. The General Assembly, in its resolution 72/262 A, authorized the Secretary-General to enter into commitments in an amount not exceeding $8 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for 2018. Under these terms, the use of the subvention is limited to the extent that voluntary contributions are insufficient to cover the operations of the Chambers. Upon enquiry, the Advisory Committee was informed that, should voluntary contributions be received in excess of the remaining requirements for the Chambers, any regular budget funds provided to the Chambers

for the period would be refunded to the United Nations. The Committee considers that the Secretary-General, while explicitly referring to the rebuilding of the operational reserve through any unutilized voluntary contributions, is de facto proposing the rebuilding of the depleted reserve through the subvention from the regular budget.

30. **In this regard, the Advisory Committee recommends against the full drawdown of the subvention, emphasizing that voluntary contributions should remain the main source of funding of the operations and obligations of the Extraordinary Chambers. The Committee also recalls that the subvention is merely a bridging financing mechanism approved on the basis of set conditions (see A/72/7/Add.7, para. 36) and for the defined purpose of enabling the carrying-out of the judicial mandate of the Chambers (see paras. 35–38 below).**

Remuneration of international judges

31. During its consideration of the previous report of the Secretary-General, the Advisory Committee made observations and recommendations with respect to the level of the honorariums and emoluments received by the international judges of the Extraordinary Chambers (see A/72/7/Add.7, paras. 14–17). At that time, the Committee was informed, upon enquiry, that, as indicated in paragraph 20 of the terms and conditions of service of the international judges, the amount of the net remuneration paid to the judges was equal to the gross (rather than net) salary of a staff member at the D-2 level, including a post adjustment component applicable to Cambodia. The Committee was also informed by the Executive Secretary of the International Civil Service Commission that United Nations salaries were set in net terms (with the applicable post adjustment). In addition, the Committee was informed that a review of the terms and conditions of the international judges by the United Nations Secretariat had been initiated. The Committee's recommendation, endorsed by the General Assembly in its resolution 72/262 A, was that the current practice of providing the international judges with a net remuneration in the amount of a gross remuneration be discontinued as soon as possible.

32. During its consideration of the report of the Secretary-General, the Advisory Committee was informed, upon enquiry, that the implementation of the above-mentioned recommendation remained pending. Consultations between the Department of Economic and Social Affairs and the Office of Human Resources Management had been held during the first half of 2018 to address the recommendation. The Committee was also informed that the draft revision of the conditions of service still had to be reviewed and shared with the international judges and the international co-prosecutor for comment, prior to its submission for approval to the group of interested States. The revised conditions of service would also include the alignment of other entitlements, such as travel and relocation, with the standard United Nations entitlements for international staff. The Extraordinary Chambers are composed of 12 international judges at the D-2 level, receiving a monthly salary of $16,349, and 17 national judges at the D-1 level, receiving a monthly salary of $5,637.

33. **The Advisory Committee notes with serious concern that the recommendation referred to in paragraph 31 above, endorsed by the General Assembly, has not been implemented, and recommends that the General Assembly request the Secretary-General to discontinue without further delay the current practice of providing the international judges with a net remuneration in the amount of a gross remuneration.**

Audit

34. With respect to a query concerning the audit coverage of the United Nations Assistance to the Khmer Rouge Trials technical cooperation project, the Advisory Committee was informed that the most recent audit undertaken by the Office of Internal Oversight Services of the international component of the Extraordinary Chambers had been issued on 3 February 2014. **The Committee recommends that the General Assembly request the Secretary-General to entrust the Office of Internal Oversight Services with conducting an audit of the international component of the Extraordinary Chambers and submitting its findings to the General Assembly during the main part of the seventy-fourth session.**

VII. Conclusions and recommendations

35. **The Advisory Committee recalls that the General Assembly, in its resolution 57/228 B, decided that the expenses of the international component of the Extraordinary Chambers should be borne by voluntary contributions from the international community. Once again, the Committee notes the adverse funding situation of the Chambers, the persisting financial difficulties and the increasing reliance on the commitment authorized by the Assembly. In this regard, the Committee recalls resolutions 69/274 A, 70/248 A, 71/272 A and 72/262 A, in which the Assembly encouraged all Member States to provide voluntary support for both the international and national components of the Chambers and requested the Secretary-General to continue his intensive efforts to obtain additional voluntary contributions.**

36. **Furthermore, the Advisory Committee again notes that, after six consecutive requests since 2013 for subventions to support the international component of the Extraordinary Chambers, the practice is in fact no longer exceptional in nature. Nevertheless, the Committee continues to stress that voluntary contributions should remain the major source of funding for the Chambers and that additional efforts should be made to avoid continued reliance on the subvention.**

37. **The Advisory Committee therefore again reaffirms its view that a decision to appropriate an amount of the budget of the international component for 2019 would undermine the voluntary nature of the current funding arrangements and related fundraising efforts. Nonetheless, in view of the projected funding shortfall in the international component for 2019, the fluid nature of outstanding pledges and commitments and the need to ensure the continued operations of the Extraordinary Chambers, the Committee recommends that the General Assembly authorize the Secretary-General to enter into commitments in an amount not to exceed $7.5 million to supplement the voluntary financial resources of the international component for the period from 1 January to 31 December 2019 as a bridging financing mechanism, in lieu of an appropriation. The Committee also recommends that the Assembly request the Secretary-General to report on the use of the commitment authority to the Assembly during the main part of its seventy-fourth session.**

38. **The Advisory Committee continues to stress that its recommendations are made on the basis that:**

(a) **The Secretary-General engages in all efforts to increase the level of voluntary contributions (see paras. 24–25 above);**

(b) **Should voluntary contributions be received in excess of the remaining requirements for the Extraordinary Chambers for 2019, any regular budget**

funds provided to the Chambers for this period would be refunded to the United Nations;

(c) Appropriate measures for achieving operational savings and efficiencies in the Extraordinary Chambers are in place;

(d) The Extraordinary Chambers engage in all efforts to expeditiously complete their judicial mandate;

(e) Appropriate monitoring and reporting arrangements are in place to ensure an incremental release of funds to the Extraordinary Chambers, based on their monthly cash position;

(f) The Secretary-General continues his efforts to ensure that the terms of the Agreement between the Government of Cambodia and the United Nations are observed.

Annex

Table 1

Approved budget vs. actual expenditures — national component, 2009–2018

(Thousands of United States dollars)

		Funding available for the year									
Year	*Approved budget*	*Balance brought forward*	*Contributions of the Government of Cambodia*	*International voluntary contributions*	*Interest earned and other adjustments*	*Commitment authority authorized by the General Assembly*	*Total funding available for the year*	*Commitment authority used*	*Actual full-year expenditures*	*Unspent balance*	*Commitment authority returned*
2009	6 983.6	2 497.2	–	5 419.0	–	–	7 916.3	–	5 928.2	1 988.1	–
2010	7 907.3	1 988.1	2 300.0	4 849.0	–	–	9 137.1	–	7 907.2	1 229.9	–
2011	9 857.9	1 229.9	350.0	7 233.3	–	–	8 813.2	–	9 071.8	(258.6)	–
2012	9 240.5	(258.6)	1 700.0	7 168.7	–	–	8 610.0	–	8 926.6	(316.6)	–
2013	9 370.3	(316.6)	3 600.0	4 481.6	–	–	7 765.1	–	7 523.9	241.2	–
2014	6 380.7	241.2	3 959.0	2 021.5	–	–	6 221.8	–	6 063.3	158.5	–
2015	6 653.8	158.5	4 100.0	2 316.4	–	–	6 574.9	–	6 476.0	98.9	–
2016	6 643.5	98.9	4 150.0	2 350.9	–	–	6 599.8	–	6 561.1	38.7	–
2017	6 371.8	38.7	4 150.0	1 730.3	–	–	5 919.0	–	5 829.7	89.3	–
2018[a]	5 697.8	89.3	4 000.0	1 478.9	–	–	5 568.2	–	–	–	–

[a] Represents the status as at 30 September 2018. Actual full-year expenditures and unspent balance will be available at year-end.

Table 2

Approved budget vs. actual expenditures — international component, 2009–2018

(Thousands of United States dollars)

		Funding available for the year									
Year	*Approved budget*	*Balance brought forward*	*Contributions of the Government of Cambodia*	*International voluntary contributions*	*Interest earned and other adjustments*	*Commitment authority authorized by the General Assembly*	*Total funding available for the year*	*Commitment authority used*	*Actual full-year expenditures*	*Unspent balance*	*Commitment authority returned*
2009	29 387.3	9 491.2	–	27 683.2	505.8	–	37 680.1	–	22 338.4	15 341.7	–
2010	23 360.2	15 341.7	–	16 660.0	275.8	–	32 277.5	–	22 805.0	9 472.5	–
2011	30 834.7	9 472.5	–	21 458.7	193.8	–	31 125.0	–	22 912.9	8 212.2	–
2012	25 011.7	8 212.2	–	16 576.1	30.2	–	24 818.5	–	23 340.3	1 478.2	–
2013	26 005.1	1 478.2	–	22 903.4	20.4	–	24 401.9	–	23 746.2	655.7	–
2014	23 421.9	655.7	–	16 785.3	0.0	15 540.0	32 981.0	–	21 728.1	11 252.9	15 540.0
2015[a]	27 096.6	(4 287.1)	–	17 760.1	(112.9)	12 100.0	25 460.1	10 678.4	24 038.5	1 421.6	1 421.6
2016[a]	25 697.7	–	–	13 234.2	(93.1)	12 100.0	25 241.2	10 407.7	23 548.9	1 692.3	1 692.3
2017[a,b]	23 763.0	–	–	9 229.8	244.4	11 000.0	20 474.1	10 619.0	20 093.1	381.0	381.0b
2018[a,c]	17 713.7	–	–	9 423.5	10.5	8 000.0	17 434.0	7 434.0	–	–	–

[a] Since 2015, any remaining balances at year-end are to be returned to the regular budget and cannot be carried forward to the next period, under the terms of use of the subvention from the regular budget.

[b] The unspent balance of 2017 will be returned during the current budget period.

[c] Represents the status as at 30 September 2018. Voluntary contributions and pledges include approximately $4.5 million in contributions received, $2.9 million in firm pledges and $2.0 million in soft pledges. Actual full-year expenditures, total utilization of commitment authority and unspent balance will be available at year-end.

Table 3

Total funding vs. actual expenditures — both components, 2009–2018

(Thousands of United States dollars)

	Funding available for the year											
Year	*Approved budget*	*Balance brought forward*	*Contributions of the Government of Cambodia*	*International voluntary contributions*	*Interest earned and other adjustments*	*Commitment authority authorized by the General Assembly*	*Total funding available for the year*	*Commitment authority used*	*Actual full-year expenditures*	*Unspent balance*	*Commitment authority returned*
	(1)	*(2)*[a]	*(3)*	*(4)*	*(5)*	*(6)*	*(7) = (2) + (3) + (4) + (5) + (6)*	*(8)*	*(9)*	*(10) = (7)-(9)*	*(11) = (6)-(8)*
2009	36 370.9	11 988.4	–	33 102.2	505.8	–	45 596.4	–	28 266.6	17 329.8	–
2010	31 267.5	17 329.8	2 300.0	21 509.0	275.8	–	41 414.6	–	30 712.2	10 702.4	–
2011	40 692.6	10 702.4	350.0	28 692.0	193.8	–	39 938.2	–	31 984.7	7 953.5	–
2012	34 252.2	7 953.5	1 700.0	23 744.8	30.2	–	33 428.5	–	32 266.9	1 161.6	–
2013	35 375.4	1 161.6	3 600.0	27 385.0	20.4	–	32 167.0	–	31 270.1	896.9	–
2014	29 802.6	896.9	3 959.0	18 806.8	–	15 540.0	39 202.7	–	27 791.4	11 411.4	15 540.0
2015	33 750.4	(4 128.6)	4 100.0	20 076.5	(112.9)	12 100.0	32 034.9	10 678.4	30 514.5	1 520.4	1 421.6
2016	32 341.2	98.8	4 150.0	15 585.1	(93.1)	12 100.0	31 840.9	10 407.7	30 110.0	1 730.9	1 692.3
2017	30 134.8	38.7	4 150.0	10 960.1	244.4	11 000.0	26 393.1	10 619.0	25 922.8	470.3	380.1[b]
2018[c]	23 411.5	89.3	4 000.0	10 902.4	10.5	8 000.0	23 002.2	7 434.0	–	–	–

[a] Reflects the unspent balance for the previous year less the amount of commitment authority returned for that year.

[b] The unspent balance for 2017 will be returned during the current budget period.

[c] Represents the status as at 30 September 2018. Actual full-year expenditures, total utilization of commitment authority and unspent balance for 2018 will be available at year-end.